

EXHIBIT A

A - 1. Billing Summary

A - 2 Time summary by category and work performed of Jerry B. Klein.

A - 3 Time summary by category and work performed of Douglas Klein

A - 4 Time summary by category and work performed of John Biegel

A - 5 Time summary by category and work performed of Yury Khymych

A - 6 Time summary by category and work performed of Edna Cooney

A - 7 Time summary by category and work performed of Rodora Gozon

EXHIBIT A - 1

Jerry B. Klein, CPA
 Fee Schedule by Category
 Individual Hours Summary
 August 20, 2008 to June 30, 2009

Case No. 08-CIIV. 7104 (DC) Shereshevsky, Byers, WexTrust Capital et. al.

<u>Name and Title</u>	Total Hours	174 Case Admin	175 Cash Mgt	176 Forensic Analysis	177 Claims Admin	179 Reporting Compliance	181 Tax Issues	190 Travel Time
Jerry B. Klein, C.P.A.	352.9	34.3	3.4	286.8	1.0	3.2	17.9	
John Biegel, C.P.A.	177.5	23.2	1.5	136.8		14.0	2.0	19.3
Douglas Klein, C.P.A.	66.2	7.4		56.4	0.8	1.3	0.3	
Yuriy Khymych, Staff Accountant	432.2	18.6		412.6			1.0	
Edna Cooney, Staff Assistant	137.5	137.5						
Rodora Gozon, Staff Assistant	357.5	146.4		211.1				
Total Billable Hours	1,523.8	367.4	4.9	1,103.7	1.8	18.5	21.2	

EXHIBIT A - 2

Jerry B. Klein, CPA
 Fee Schedule by Category
 Individual Hours Summary
 August 20, 2008 to June 30, 2009

		174	175	176	177	179	181	190
		Case	Cash	Forensic	Claims	Reporting	Tax	Travel
		Admin	Mgt	Analysis	Admin	Compliance	Issues	Time
<u>Jerry B.Klein</u>	<u>2008 Hours</u>							
12-Sep	1.50	1.50						
13-Sep	3.00	3.00						
16-Sep	2.00	2.00						
17-Sep	3.00	3.00						
18-Sep	9.00	1.00	3.00	5.00				
22-Sep	0.30			0.30				
24-Sep	0.20	0.20						
25-Sep	0.30	0.30						
26-Sep	0.50	0.50						
26-Sep	0.80	0.50		0.30				
29-Sep	0.30			0.30				
3-Oct	1.30			1.00			0.30	
9-Oct	2.00	2.00						
14-Oct	0.200						0.200	
15-Oct	0.900						0.900	
20-Oct	0.900			0.900				
21-Oct	0.200						0.200	
22-Oct	1.000						1.000	
23-Oct	0.500						0.500	
28-Oct	1.5			1.5				
29-Oct	1.0			1.0				
30-Oct	0.2			0.2				
31-Oct	0.7	0.7						
4-Nov	0.2	0.2						
5-Nov	0.5					0.5		
10-Nov	0.5			0.5				
17-Nov	1.6	0.8		0.8				
18-Nov	3.5	0.2						3.3 n/c
19-Nov	10.2			10.2				
20-Jan	13.5			10.5				3.0 n/c
21-Nov	1.6	0.1		1.5				
28-Jan	1.5			1.5				
25-Nov	0.2	0.2						
4-Dec	0.2	0.2						
5-Dec	1.1	0.2		0.5	0.4			
8-Dec	0.2				0.2			
9-Dec	1.7	0.2		1.5				
10-Dec	0.1						0.1	
15-Dec	0.2			0.2				
16-Dec	0.8	0.4		0.4				
18-Dec	7.0						7.0	
19-Dec	1.5			0.7			0.8	
22-Dec	0.1						0.1	
24-Dec	0.4				0.4			
	<u>2009</u>							
3-Jan	1.5			1.5				
5-Jan	0.4						0.4	
7-Jan	0.1			0.1				
11-Jan	0.1						0.1	
15-Jan	2.1	2.1						
1-Jan	0.4		0.4					
21-Jan	0.9						0.9	
23-Jan	1.1						1.1	
27-Jan	1.4			1.4				
28-Jan	0.1	0.1						
29-Jan	0.3			0.3				
30-Jan	0.1						0.1	

6-Feb	0.1		0.1		
12-Feb	4.0		4.0		
13-Feb	0.1		0.1		
14-Feb	4.0		4.0		
16-Dec	6.1		6.1		
4-Aug	5.5		5.5		
18-Feb	11.5		11.5		
19-Feb	0.3		0.3		
20-Feb	2.0		2.0		
21-Feb	5.3		5.3		
24-Feb	0.2	0.2			
25-Feb	4.1	0.1	4.0		
26-Feb	2.0		2.0		
3-Mar	1.3		1.3		
4-Mar	0.4	0.1	0.1		0.2
5-Mar	1.3		0.2		1.1
11-Mar	0.5	0.1			0.4
3-Jan	0.3		0.3		
24-Mar	0.5		0.5		
26-Mar	0.2				0.3
27-Mar	0.5		0.5		
30-Mar	6.1		6.0		0.1
31-Mar	6.3		6.3		
1-Apr	0.5		0.5		
3-Apr	1.0			1.0	
4-Apr	1.0			1.0	
6-Apr	1.1		1.1		
7-Apr	0.2	0.2			
8-Apr	1.1		0.8	0.1	0.2
9-Apr	1.5	1.5			
10-Apr	0.1				0.1
11-Apr	0.1				0.1
13-Apr	1.2		1.2		
16-Apr	0.2	0.2			
17-Apr	5.0		5.0		
19-Apr	6.5		6.5		
20-Apr	7.1	0.1	7.0		
23-Apr	0.8		0.8		
24-Apr	7.6		7.6		
26-Apr	6.0		6.0		
27-Apr	0.1		0.1		
29-Apr	2.6		2.6		
30-Apr	5.2		5.2		
1-May	0.1		0.1		
2-May	1.5		1.5		
4-May	2.5		2.1		0.4
5-May	0.6		0.5		0.1
6-May	5.5		5.5		
8-May	2.5		1.3		0.2
9-May	4.0		4.0		
11-May	7.0		7.0		
12-May	3.0		3.0		
13-May	0.2	0.1			0.1
14-May	0.5		0.5		
15-May	0.1				0.1
18-May	3.0		3.0		
19-May	6.0		6.0		
20-May	3.8		3.5	0.3	
21-May	3.0		3.0		
25-May	2.5		2.5		
26-May	1.8	0.1	1.5		0.2
27-May	3.8		3.5	0.3	
28-May	0.1	0.1			
29-May	3.6	0.1	3.5		
1-Jun	1.5		1.5		
2-Jun	2.5		2.5		
3-Jun	0.2	0.2			

	4-Jun	1.5			1.5					
	5-Jun	4.5			4.5					
	10-Jun	0.3	0.3							
	11-Jun	4.5			4.5					
	6-Jan	4.0			4.0					
	13-Jun	5.0			5.0					
	15-Jun	4.0			4.0					
	6-Jan	4.0			4.0					
	17-Jun	3.0			3.0					
	18-Jun	4.2			4.2					
	19-Jun	7.0			7.0					
	22-Jun	3.2	3.2							
	23-Jun	8.0			8.0					
	24-Jun	5.0			5.0					
	25-Jun	7.0			7.0					
	26-Jun	6.2			6.2					
	27-Jun	3.8	3.8							
	28-Jun	4.0			4.0					
	29-Jun	5.3	0.3		5.3					
	30-Jun	7.0			7.0					
	?	4.2	4.2		6.3				(6.3)	
Totals through 6/30/09		352.9	34.3	3.4	293.1	1.0	3.2	17.9	-	352.9

WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2008		
9/11	T/C Bienenstock, Dewey & Leboeuf (D&L).	N/C
9/12	T/C Sordillo (Deloitte) - Work outline.	1.5
9/13	Planning outline programs - Norfolk. Review Receiver's retention.	3.0
9/15	Engagement letter.	N/C
9/16	Preparation Norfolk, Va. trip, scope, case background, time allocation.	2.0
9/17	Wex - Norfolk, travel and transportation. To 8:00 P.M.	3.0N/C 11.0
	Meeting with Llewellyn (Deloitte) re: ongoing tasks and objectives. JBK locate possible concealed assets, transfers or recoveries, improper activity, and coordination of services with (Deloitte). Interview of Wex staff (Gabriel, McClung, Edmiston). Commence review of Wex desk and office files, coordinate with J.B.	
9/18	8:00 A.M. to 6:30 P.M. Document search and retrieval, banks, loans, (public and private) investments, related parties, etc. Review with B. McClung (Wex manager) and S. Gabriel (Controller) regarding questionable transactions and documentation. Review of accounting schedules - cash (prepared by S. Gabriel, identify significant accounts, reviewed selected investor accounts including those of employees and related parties (Jassry Properties). Accounting schedules unavailable - Deloitte presence utilizing Gabriel. Review with Llewellyn Deloitte's format reconciliation of investor proceeds and applications thereof, and suggested possible format changes. Conference call from Schmelz D&L, J.B., Llewellyn re: financial information required for court hearing.	9.0
9/18	Travel to New York - transportation.	3.0N/C
9/22	T/C Llewellyn - update on investor schedules.	.3
9/23	Draft notes on findings trip to Norfolk. No organized employee recovery efforts (involved in accounting (cash) update). Suggested assignments.	1.0
9/24	T/C Llewellyn - update.	.2
9/25	T/C Sordillo - update.	.3
9/26	Review of open matters and program with J.B.	.5
9/26	T/C Riley (D&L) re: investor computer reports.	.3
9/29	T/C Riley (D&L) re: computerized data password - investor files.	.3
10/2	Engagement letter.	N/C
10/3	T/C N.Y.C. R.E. tax (3x) re: property 4809 14 th Ave., Brooklyn (with D.K.).	.3

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WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
10/3	Correspondence Cleary re: Shereshevsky property in Brooklyn cc: Deloitte - Sordillo and Llewellyn.	1.0
10/9	Letter to Chi, re: scope of services.	2.0
10/14	T/C Sordillo re: proposed conference call SEC. T/C Chi D&L re: copy of letter to Cleary.	.2 .2
10/15	Memo re: Shereshevsky residence Brooklyn (DK) T/C Sordillo re: conference call.	.8 .1
10/20	T/C Chi - expect a call from Feeney D&L re: Paul Clemmons and Cyd Haskell Clemmons. T/C from Feeney re: Cyd Haskell Clemmons and Paul Clemmons. T/C Shashy, D&L. T/C Erwin Sulaki re: international contact/investigative source for retrieval of banking information.	.4 .1 .1 .3
10/21	T/C Meckle - D&L D.C. re: T/C from Shashy, taxes.	.2
10/22	IRS Form 56 inquiry re: composite single filing. T/C Shashy, Maria Valerio, IRS Bankruptcy Unit. Corrsp. re: Bankruptcy Unit	.5 .5
10/23	Corrsp. to Chi re: IRS Agent Robert Lusiak assigned to Wex tax matters. T/C Rose Mele, IRS.	.5
10/28	Corrsp. Chi and Feeney re: Clemmons, investor insiders. Unable to print computerized investor files. Certain Shereshevsky et al accounts reclassified (9 accounts - approx. \$900,000) re: possible setoff of commissions and fees.	1.5
10/29	Details re: Mortgage Management, Inc. (Clemmons) - attachments, etc. 10/28/08 corrsp. to Chi and Kahn re: Cyd Clemmons (Wextrust Capital) - cancellation fees 2007.	.8
10/30	T/C Kahn, re: Investor schedules. T/C Llewellyn re: Investor schedules. Will send paper copy.	.2 .2
10/31	Received 2 bankers boxes of Wachovia records from D&L and investor package from Deloitte, survey contents.	.7
11/4	T/C Chi re: conference call 11/5 - preparation.	.2
11/5	Conference call: Chi, Shashy, JBK and DK re: IRS, etc.	.5
11/10	T/C Feeney - Clemmons. T/C (2) Sharon Gabriel - Clemmons.	.2 .3
11/17	T/C Kahn - conference call with Receiver, Radke, Chi, Kahn, Schmelz, JBK and DK re: areas of possible claims for recoveries. T/C Sheran Gabriel and Sordillo re: trip to Norfolk - scope and purpose. Draft selected bank transactions - Wachovia.	.8 .3 .5

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WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2008</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
11/18	T/C Llewellyn (2X) retrieve various Clemmons documents from Wex Norfolk for D&L.	.2
11/19	Travel/Transp. to Wex, Norfolk. On site office search for documentation of assets not yet recovered by Receiver. Information and document requests to S Gabriel and Beth McClung re: possible recovery actions - schedules to be submitted, including data from Wex Chicago. Review N. Paul Clemmons customer activity and commissions and fees with Gabriel and J.B. Recovery actions - Byers - Bently possible use of Wex funds. Receivables, insurance, fixed assets, deposits, possible recoveries and realization (Norfolk and Chicago).	3.3 N/C 10.2
11/20	Travel/Transp. to N.Y. On site interviews, document search, regarding claims; cash transactions, insurance, fixed assets, aircraft, etc. Return documentation copies to N.Y. office. Real estate activities and payroll (Chicago inquiry).	3.0 N/C 10.5
11/21	T/C Kahn - Norfolk trip update. Corrsp. to Chi re: bank - Wex electronic bank transfers and funds transfers with domestic and foreign bank accounts. Important source.	.1 1.5
11/24	Corrsp. to Chi Re: N. Paul Clemmons and Cyd Haskell Clemmons re: Investor Commissions and fees copies to Feeney.	1.5
11/25	T/C Beth McClung re: 800 pages of emails.	.2
11/26	T/C Beth McClung. 11/24 corrsp. to Llewellyn and Sordillo (technical changes in letter).	.2
12/4	T/C Sheran Gabriel and Beth McClung re: progress on outline.	.2
12/5	T/C from Kahn re: updating potential claims. Clemmons activity.	.4
12/5	T/C Sheran Gabriel progress update. JBK to Beth and Sheran - Wex Norfolk - recovery schedules. email from Kahn. 2 emails from Beth McClung and Sheran Gabriel.	.2 .2 .1 .2
12/8	T/C (2) to Kahn and call from Sheran Gabriel re: schedules of receivables - not finished by Gabriel.	.2
12/9	T/C (2) from Kahn - update. Corrsp. to Chi re: Scope of Service.	.2 1.5
12/10	T/C from Beth Winfree, North Carolina Tax Dept.	.1
12/15	T/C Sheran Gabriel - update.	.2

ABK

WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2008</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>
	12/16	T/C from Kahn and Westerhoff of D&L. Faxed Wex schedule edited by J.B. (receivables, etc.)	.4
		Faxed receivable schedule to Kahn.	.1
		T/C Sheran Gabriel.	.1
		T/C Beth McClung.	.1
		Returned Sheran Gabriel's call.	.1
	12/18	Form 2848 (POA) and instructions sent to Kahn.	
		Details worked for IRS approval of form 2848 and schedules.	7.0
	12/19	T/C from Kahn re: commissions and receivable schedule.	.3
		JBK T/C back re: form 2848 (POA).	.1
		T/C Kahn re: completion of form 2848.	.1
		Corrsp. to Chi re: form 2848.	.5
		Fax Kahn - draft of form 2848 for approval.	.1
		T/C Llewellyn	.1
		T/C Sheran Gabriel (3X) to obtain status re: Shereshevsky.	.3
	12/22	Faxed form 2848 and attachments for Wex (4 pages) to Kahn.	.1
	12/23	T/C from Kahn.	.1
		JBK T/C Sheran Gabriel to email receivable schedule to Kahn.	.2
	12/24	JBK T/C Kahn (home) and reviewed receivables.	
		Sheran Gabriel worked through night (2)	.4
	12/30	T/C P.Knight - (Chicago) - message.	N/C
 <u>2009</u>			
	1/02	T/C Westerhoff - message.	N/C
	1/03	Instruction memo re: investor account schedules to Sheran Gabriel and Beth McClung. Investor account validation.	1.5
	1/05	Called IRS to determine if POA were logged in. Answer No.	.1
		T/C Westerhoff Prepared schedule and faxed 5 pages of commissions.	.2
		T/C Knight.	.2
	1/07	T/C Sheran Gabriel and Beth McClung - 4 page outline of investor account review - potential claims for recovery.	.1

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WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 20078 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2009		
1/11	IRS inquiry and tax lien Wexford Bancorp.	.1
1/15	T/C Llewellyn and Sordillo re: meeting.	
	Meeting at Deloitte's office: Sordillo, Llewellyn, JBK, J.B. and D.K.	2.0
	T/C Kahn re: meeting Deloitte.	.1
1/16	T/C Kahn. re: Receiver giving up space in North Carolina.	.4
1/21	T/C Robert Lusiak, Insolvency Specialist on IRS Wextrust files. Requested POA.	.4
	T/C to Kahn. To report conversation with Robert Lusiak. Requested POA copy and details of Wex paymaster.	.3
	T/C Franklin - Wex Chicago - require name of service provider and reported EIN of taxpayer.	.2
1/23	Corresp. review of payroll from Administaff.	.5
	Robert Lusiak requests.	.2
	T/C Robert Lusiak, IRS, preparation of information on reporting.	.2
	T/C Kahn: move and receivership report.	.2
1/27	Received and review reports of Wextrust from Sordillo.	1.4
1/28	JBK T/C Sheran Gabriel - JB travel to Norfolk.	.1
1/29	Review of R.G.computerized schedules.	.3
1/30	T/C Knight re: EIN numbers and reports.	.1
2/06	T/C Sheran Gabriel.	.1
2/12	Wex financials and Wachovia Bank Systems.	4.0
2/13	T/C Sheran Gabriel re: selected accounts.	.1
2/14	Wex financials and Wachovia Bank.	4.0
2/16	T/C Sheran Gabriel.	.1
	Schedule of summarized wire transfers (Wachovia Bank transfer system 3/1/07-8/1/08).	6.0
2/17	Transfer report on Wachovia Bank.	5.5
2/18	Transfer report on Wachovia Bank.	5.5
	Transfer report on Wachovia Bank.	6.0
2/19	T/C Sheran Gabriel (2X).	.2
	Kahn re: Wachovia Bank transfers (2 Pages).	.1
2/20	T/C Franklin and Knight (Chicago).	.2
	T/C Sheran Gabriel (3X)	.3
	Corrsp. to Chi regarding property information.	
	Wex.Cap.390 5 Ave.NYC	1.5
2/21	Review emails (approximately 1,000 pages).	
	Wachovia Bank - Wex transfers - Elka checks.	5.3
2/24	T/C Kahn (2).	.2
2/25	Review Wachovia inventory list with Y.K. and selected checks.	4.0
2/25	T/C JBK, J.B. and Kahn.	.1

JJK

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Case No. 08 Civ.7104(DC)

WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

2009			
<u>Date</u>	<u>Description</u>	<u>Hours</u>	
2/26	Worked with Y.K. on memo re: \$38,000 receipt Edentours Passover - \$7,500 receipt from Abramson Law Group settlement proceeds from Beacon Insurance Corp. (Shereshevsky Brooklyn).	2.0	
3/03	T/C Sheran Gabriel reports.	.3	
	Reviewed register report - charities.	1.0	
3/04	T/C Kahn.	.1	
	T/C Shashy re: conference call.	.2	
	T/C Sheran Gabriel.	.1	
3/5	T/C Kahn re: Sheran Gabriel's Receiver compensation and tax reporting.	.2	
	T/C Franklin re: tax extensions - corporate due 3/15 form 7004.	.1	
	T/C Shashy re: relief from filing income tax returns - review.	1.0	
3/11	T/C Robert Lusiak (IRS) tax reporting.	.2	
	T/C Kahn.	.1	
	T/C Franklin re: 7004 Corporate tax extensions.	.2	
3/20	T/C Sheran Gabriel - update regarding contributions.	.3	
3/24	T/C Sheran Gabriel - status of completion of contributions.	.5	
3/26	IRS taxes - Franklin, Shashy, Agent K. Compagnia - IRS contact for claims.	.2	
3/27	T/C Kahn and Moore re: status of contributions and Sheran Gabriel.	.5	
3/30	Charities report and documentation - preliminary.	6.0	
	T/C Franklin - IRS request from R. Lusiak.	.1	
3/31	Charities report - review and submit to counsel (subject to update).	6.0	
	T/C Sheran Gabriel re: Quicken charities schedule additions.	.3	
4/01	T/C Kahn re: Charities report.	.5	
4/03	Faxed 3 pages to Receiver re: status update.	1.0	
4/04	Memo to Kahn re: Receiver's Proposed Distribution.	1.0	
4/06	T/C Franklin and Knight.	.8	
	T/C Kahn. (2X)	.3	
	T/C Sheran Gabriel - Various	.2	
4/07	T/C Kahn	.2	
4/08	T/C Robert Lusiak.	.2	
	Conference call: Radke and Kahn re: Commissions, Wachovia, insurance and asset recoveries and charitable contributions.	.8	
4/08	T/C Franklin is leaving fax on Knight's desk for response.	.1	
4/09	With R.G. in preparation of computerized draft of JBK's objectives.	1.5	
4/10	T/C Shashy - copy of Power of Attorney.	.1	

JBK

WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

2009 <u>Date</u>	<u>Description</u>	<u>Hours</u>
4/11	Sordillo - Entity listing and form 2848 sent to IRS (5 pages)	.1
4/13	T/C Sheran Gabriel - Unable to open word perfect file of memo. Will fax copy.	.1
	T/C back to advise that she received fax.	.1
	JBK outline instructions to Sheran Gabriel on charitable contributions.	1.0
4/16	T/C Kahn re: letter to Radke.	.2
4/17	Drafting Wex charities report comments.	5.0
4/19	Reviewed schedules of contributions and gifts (18 pages) 2004-2008. Exceptions charitable contribution checks (2 pages) and copies of checks.	3.5 3.0
4/20	T/C Kahn. Worked with R.G. tracing select credit memos and cash accounts. Combined charities contribution schedules 2003-2008 - review.	.1 1.0 6.0
4/23	Conference call Radke, JBK, D.K. and J.B. re: progress on charities report.	.8
4/24	T/C Sheran Gabriel re: 622 Shirley address. Reviewed reconciliation of Sheran Gabriel's charity schedule to our schedules. Reviewed questioned canceled checks with E.C.	.1 6.5 1.0
4/26	Sheran Gabriel's schedule and prepared reporting exceptions.	6.0
4/27	Kahn re: Wachovia transfers, Equity Lines and Jassry Properties (5 copies).	.1
4/29	T/C Kahn. Reviewed emails from Sheran Gabriel with Y.K. 1099MISC and W-2s Worked with R.G. reviewing of findings on Cong. Hayoshor V'hatov.	.1 2.0 .5
4/30	T/C Kahn - re: delivery of two bankers boxes of Wachovia Bank checks and statements. Review questioned checks with E.C. Reviewed document checklist of charities.	.2 2.0 3.0
5/01	T/C Sheran Gabriel re: 3 Rabbis who used EIN of Congregation.	.1
5/02	Worked with R.G. tracing select cash receipts and disbursement transfers, and check payments coordinate to Wachovia Bank statements.	1.5
5/04	T/C Robert Lusiak, I.R.S. Re: protective claim. T/C Kahn T/C Franklin - Chicago. Worked with R.G. tracing questioned check payments made as charitable contributions.	.1 .1 .1 1.0
5/05	T/C Knight - Chicago re: insurance advances/recoveries. T/C Kahn. Instructions to R.G. on preparation of computerized schedule of B'nai Israel Congregation. T/C Robert Lusiak, IRS, request for EIN.	.2 .1 .2 .1

R/K

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WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
5/06	Review questioned cash receipts and disbursements for Wextrust Capital LLC Disbursement account #2000020406190 (2007-2008).	5.5
5/04	T/C Called Shashy - left message.	.1
	T/C Sheran Gabriel.	.1
	Review of cash receipts and disbursements with R.G. - Wachovia.	1.0
5/08	T/C Kahn.	.1
	Robert Lusiak, I.R.S., re: claim.	.1
	Reviewed summary of cash receipts and disbursements for Wextrust Capital LLC - account 2000020406190.	1.3
5/09	Reviewed summary of contributions to Be'er Yaakov which were listed as finder's fees sent to Israel. Mathematical review for draft report, documenting canceled checks and sources, personal benefit, etc.	4.0
5/11	Reviewed reformatted Wextrust Capital A/C 2000020406190.	2.0
	Reviewed charities having questionable addresses.	1.0
	Reviewed charitable contribution schedule \$10,000 and over.	2.0
	Reviewed schedule of miscellaneous charity check payments.	.5
	Questioned check payments - Elka Shereshevsky OPS account 9/19/07 to 11/16/07.	1.5
5/12	Cash receipts and disbursements re: charities.	3.0
5/13	T/C Kahn.	.1
	T/C Shashy re: IRS claim. Left message.	.1
5/14	Tracing large deposits of \$10,000 and over - Elka Shereshevsky OPS account 1/18/08-3/17/08.	.5
5/15	T/C Kahn - R. Lusiak, I.R.S.	.1
5/18	Worked with Y.K. - information support for charities report, documentation, updating drafts and schedules.	3.0
5/19	Continued information support for charities report.	6.0
5/20	Conference call: Radke, Warren, Kahn, JBK and D.K. re: Status of reports and findings.	.3
	Information support for charities report.	3.5
5/21	Worked with Y.K. on information support for charities report.	3.0
5/25	Worked with Y.K. on information support for charities report.	2.5
5/26	Worked with Y.K. on information support for charities report.	3.0
5/26	T/C Robert Lusiak, I.R.S.	.2
	T/C Kahn re: J. Warren update.	.1
	Organizing schedule of check payments to B'nai Israel Building Fund, B'nai Israel Congregation, and Rabbi Discretionary Fund.	1.5

JBK

WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

2009 Date	Description	Hours
5/27	Worked with Y.K. on information support for charities report.	3.5
	Conference call: Radke, Warren, Kahn, JBK and D.K.	.3
5/28	T/C Kahn.	.1
5/29	Worked with Y.K. on information support for charities report.	3.5
	T/C Warren - Status.	.1
6/01	Charities report.	1.5
6/02	Reviewing charities report and documentation.	2.5
6/03	Conference call with Warren, JBK. JB. DK.	.2
6/04	Reviewing information support for charities report.	.5
	Tracing select cash receipts and disbursements.	1.0
6/05	T/C Sheran Gabriel	.5
	Reviewing information support for charities report.	2.5
	Findings and check payments for Yeshiva Aish Kodesh.	1.5
6/10	Conference call - Radke, Warren, JBK, D.K.	.2
	Charities incomplete draft comments to Warren (9 pages).	.1
6/11	Continued preparation of cash documentation - charities.	3.0
	Wextrust Capital LLC charities selected.	1.5
6/12	Canceled check review Wachovia Bank.	4.0
6/13	Canceled check review Wachovia Bank.	5.0
6/15	Worked with Y.K. reviewing comments, drafts, checks, summaries, schedules, 990s information for charities report.	3.0
	Schedule of checks required for certain charities.	1.0
6/16	Finalizing charities review and report.	4.0
6/17	Finalizing charities review and report.	3.0
6/18	Schedule Yeshiva Be'er Yaakov.	.2
	Reviewed checks and charities background information comments.	4.0
6/19	Kiryat Telz Stone - checks. Chai Life Line, Inc. Congregation Borov. Ahavas Tzedokah V'Chesed. American Friends of Darche Noam. Yeshiva Aish Kodesh (Talmudical Academy of Norfolk). TDSV (Toras Chaim). Bnai Israel Congregation.	7.0
6/22	Reviewed progress and status of reports and completion priorities.	3.0
	Conference call with Radke, Warren, JBK and D.K.	.2

JK

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WEXTRUST CAPITAL ET AL
SUMMARY OF TIME CHARGES
JERRY B. KLEIN, C.P.A.
AUGUST 20, 2008 TO JUNE 30, 2009

2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
6/23	Reviewed charity schedules with Y.K.: Ezer Mizion, Chanun V'rachum, Trinity Children's Fund, Ahavas Tzedokah V'chesed, Vaad Hakashrush of Tidewater, Chai. Lifeline, Inc. American Friends of Darche Noam, Congregation Borov and ODUIF.	7.0
6/24	Ahavas Tzdokah V'Chesed.	1.0
	Review draft report of commissions and loans.	4.0
6/25	Review charities report draft with Y.K.	7.0
6/26	Review and revise draft report on commissions and loans.	4.0
6/26	Charities report drafting comments.	2.2
6/27	Commissions report drafting comments.	3.8
6/28	Commissions report schedule attachments.	4.0
6/30	AJOP, Chanun V'rachum, Ezer Mizion and Taryac Legacy.	1.0
6/29	Conference call - Radke, Warren, JBK and D.K.	.3
	Finalize report on commissions and loans.	5.0
6/30	Finalize charities reporting and processing (exhibits submitted 7/7/09).	6.0
		<u>352.9</u>

<u>Description</u>	<u>Hours</u>
<u>Allocation to Tasks - Recovery Matters</u>	
Scope and service planning requirements	18.2
Search and review for asset recoveries and identify possible claims:	
On site (Norfolk).	41.9
Available records furnished.	12.5
Cash transactions and documentation.	75.3
Charities and donor-directed payments.	145.7
Commissions and advances - identify possible claims and overpayments.	21.0
Tax matters.	18.0
Communications and review with counsel.	15.9
Instructions and outlines provided Receiver's Wex employees.	4.4
	<u>352.9</u>

JBK